

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Community Schools of Frankfort (1170)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$10,997,340	\$10,885,903	\$10,707,351	\$10,641,246	-0.8%	-0.6%
Group Health Insurance	222	\$1,366,610	\$2,178,422	\$2,137,486	\$1,960,720	9.4%	-8.3%
Non - Certified Salaries	120	\$1,143,996	\$1,141,874	\$1,003,244	\$973,736	-3.9%	-2.9%
Teacher Retirement Fund, After 7-1-95	216	\$785,350	\$858,053	\$887,802	\$898,643	3.4%	1.2%
Social Security Certified	212	\$802,153	\$798,162	\$771,856	\$767,341	-1.1%	-0.6%
Operational Supplies	611	\$274,742	\$241,103	\$256,714	\$351,944	6.4%	37.1%
Textbooks	630	\$701,538	\$177,661	\$335,701	\$213,588	-25.7%	-36.4%
Other Employee Benefits	241 - 290	\$226,266	\$200,996	\$0	\$183,000	-5.2%	NA
Equipment	730	\$128,333	\$96,793	\$73,028	\$181,582	9.1%	148.6%
Pre-2008 Object Code - Temporary Salaries	130	\$264,839	\$278,353	\$232,523	\$180,580	-9.1%	-22.3%
Instructional Programs Improvement Services	312	\$103,027	\$73,297	\$88,225	\$129,113	5.8%	46.3%
Transfer Tuition - Other	569	\$355,802	\$164,183	\$49,607	\$106,203	-26.1%	114.1%
Public Employees Retirement Fund	214	\$71,450	\$82,189	\$82,273	\$88,852	5.6%	8.0%
Social Security Noncertified	211	\$98,504	\$99,805	\$93,176	\$85,914	-3.4%	-7.8%
Nonlicensed Employees	136	\$30,584	\$61,396	\$80,734	\$80,465	27.4%	-0.3%
Content	747	\$0	\$15,000	\$15,750	\$71,250	NA	352.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$121,082	\$92,651	\$76,300	\$69,773	-12.9%	-8.6%
Group Life Insurance	221	\$55,357	\$65,940	\$58,430	\$59,431	1.8%	1.7%
Repairs and Maintenance Services	430	\$37,633	\$43,792	\$39,978	\$52,313	8.6%	30.9%
Travel	580	\$78,031	\$64,855	\$94,305	\$51,558	-9.8%	-45.3%
Other Technology Hardware	746	\$0	\$12,339	\$31,229	\$34,956	NA	11.9%
Workers Compensation Insurance	225	\$23,314	\$26,831	\$57,688	\$23,703	0.4%	-58.9%
Professional Development	748	\$0	\$40,501	\$4,174	\$15,767	NA	277.7%
Library Books	640	\$18,293	\$11,858	\$14,958	\$14,969	-4.9%	0.1%
Other Purchased Services	593	\$0	\$0	\$3,000	\$13,600	NA	353.3%
Printing and Binding	550	\$15,916	\$14,301	\$15,885	\$12,417	-6.0%	-21.8%
Advertising	540	\$0	\$0	\$0	\$11,342	NA	NA
Other Professional and Technical Services	319	\$2,179	\$6,679	\$57,708	\$10,832	49.3%	-81.2%
Other Supplies and Materials	615, 660 - 689	\$5,659	\$3,534	\$8,128	\$10,752	17.4%	32.3%
Computer Hardware	741	\$270	\$2,896	\$0	\$8,194	134.8%	NA
Unemployment Insurance	230	\$61,733	\$3,338	\$12,919	\$3,971	-49.6%	-69.3%
Periodicals	650	\$4,288	\$2,555	\$4,550	\$3,331	-6.1%	-26.8%
Student Transportation Services	510	\$1,500	\$1,500	\$4,500	\$1,500	0.0%	-66.7%
Instruction Services	311	\$605	\$705	\$950	\$920	11.0%	-3.2%
Miscellaneous Objects	876 - 899	\$834	\$1,515	\$1,176	\$388	-17.4%	-67.0%
Postage and Postage Machine Rental	532	\$735	\$927	\$52	\$39	-52.1%	-25.9%
Pupil Services	313	\$1,075	\$156	\$216	\$0	-100.0%	-100.0%
Rentals	440	\$6,000	\$3,000	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$17,785,037	\$17,753,063	\$17,301,617	\$17,313,932	-0.7%	0.1%
Student Instructional Support							
Certified Salaries	110	\$2,315,817	\$1,599,633	\$1,515,346	\$1,622,615	-8.5%	7.1%
Non - Certified Salaries	120	\$674,972	\$656,045	\$700,746	\$665,714	-0.3%	-5.0%
Group Health Insurance	222	\$424,048	\$317,028	\$336,518	\$337,298	-5.6%	0.2%
Teacher Retirement Fund, After 7-1-95	216	\$215,221	\$141,364	\$130,305	\$143,171	-9.7%	9.9%
Pupil Services	313	\$178,797	\$188,679	\$180,848	\$135,690	-6.7%	-25.0%
Social Security Certified	212	\$171,821	\$119,447	\$110,834	\$119,331	-8.7%	7.7%
Public Employees Retirement Fund	214	\$39,390	\$49,142	\$62,936	\$73,294	16.8%	16.5%
Social Security Noncertified	211	\$47,209	\$45,389	\$48,156	\$45,089	-1.1%	-6.4%
Other Employee Benefits	241 - 290	\$65,805	\$52,519	\$0	\$36,200	-13.9%	NA
Equipment	730	\$1,680	\$18,410	\$47,342	\$32,599	109.9%	-31.1%
Other Supplies and Materials	615, 660 - 689	\$22,568	\$23,740	\$22,568	\$22,568	0.0%	0.0%
Workers Compensation Insurance	225	\$1,900	\$8,200	\$0	\$12,900	61.4%	NA
Group Life Insurance	221	\$14,651	\$10,559	\$10,180	\$11,084	-6.7%	8.9%
Operational Supplies	611	\$28,008	\$11,947	\$23,463	\$10,455	-21.8%	-55.4%
Travel	580	\$22,357	\$10,656	\$13,306	\$7,057	-25.0%	-47.0%
Dues and Fees	810	\$1,700	\$2,500	\$10,475	\$5,529	34.3%	-47.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,782	\$4,389	\$5,189	\$4,731	-8.6%	-8.8%
Other Professional and Technical Services	319	\$1,705	\$0	\$0	\$0	-100.0%	NA
Telephone	531	\$1,895	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$9,693	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$100,653	\$5,926	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$2,048	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$14,007	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$5,203	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$13,373	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$3,541	\$582	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$1,384	\$0	\$0	\$0	-100.0%	NA
Other Public or Private Utility Services	419	\$5,426	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$469	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$4,392,121	\$3,266,153	\$3,218,213	\$3,285,324	-7.0%	2.1%
Overhead and Operational							
Non - Certified Salaries	120	\$2,117,115	\$2,187,019	\$2,183,630	\$2,217,787	1.2%	1.6%
Operational Supplies	611	\$938,152	\$1,027,788	\$981,059	\$1,166,448	5.6%	18.9%
Repairs and Maintenance Services	430	\$427,891	\$479,043	\$432,314	\$515,653	4.8%	19.3%
Light and Power - Other Than Heating and Cooling	625	\$452,342	\$444,993	\$451,980	\$436,935	-0.9%	-3.3%

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						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$318,538	\$328,167	\$327,207	\$385,484	4.9%	17.8%
Heating and Cooling for Buildings - Gas	622	\$375,077	\$413,612	\$468,969	\$349,271	-1.8%	-25.5%
Certified Salaries	110	\$343,170	\$384,150	\$332,438	\$330,183	-1.0%	-0.7%
Equipment	730	\$85,204	\$160,604	\$23,829	\$226,144	27.6%	849.0%
Insurance	520	\$166,001	\$178,359	\$185,505	\$184,341	2.7%	-0.6%
Other Professional and Technical Services	319	\$51,352	\$28,810	\$51,000	\$175,852	36.0%	244.8%
Public Employees Retirement Fund	214	\$102,059	\$124,437	\$147,939	\$170,496	13.7%	15.2%
Social Security Noncertified	211	\$154,223	\$159,091	\$158,393	\$158,694	0.7%	0.2%
Gasoline and Lubricants	613	\$153,957	\$159,260	\$144,313	\$140,477	-2.3%	-2.7%
Telephone	531	\$61,495	\$82,735	\$95,554	\$113,804	16.6%	19.1%
Water and Sewage	411	\$102,854	\$115,126	\$91,686	\$100,067	-0.7%	9.1%
Board of Education Services	318	\$80,585	\$44,952	\$9,645	\$78,201	-0.7%	710.8%
Workers Compensation Insurance	225	\$7,175	\$27,559	\$30,522	\$67,721	75.3%	121.9%
Dues and Fees	810	\$32,872	\$27,621	\$37,496	\$33,633	0.6%	-10.3%
Tires and Repairs	612	\$16,553	\$2,656	\$9,812	\$28,319	14.4%	188.6%
Teacher Retirement Fund, After 7-1-95	216	\$18,829	\$23,915	\$25,027	\$25,516	7.9%	2.0%
Social Security Certified	212	\$24,632	\$29,560	\$25,319	\$25,026	0.4%	-1.2%
Content	747	\$0	\$0	\$5,970	\$22,903	NA	283.6%
Miscellaneous Objects	876 - 899	\$96	\$1,515	\$6,974	\$20,147	280.8%	188.9%
Travel	580	\$31,970	\$33,405	\$25,379	\$20,119	-10.9%	-20.7%
Removal of Refuse and Garbage	412	\$17,650	\$21,212	\$18,560	\$20,046	3.2%	8.0%
Postage and Postage Machine Rental	532	\$30,158	\$23,931	\$23,094	\$18,959	-11.0%	-17.9%
Group Life Insurance	221	\$15,625	\$15,866	\$12,940	\$14,082	-2.6%	8.8%
Bank Service Charges	871	\$12,306	\$11,117	\$14,078	\$13,135	1.6%	-6.7%
Unemployment Insurance	230	\$865	\$0	\$992	\$6,600	66.2%	565.3%
Other Employee Benefits	241 - 290	\$15,658	\$12,400	\$0	\$6,100	-21.0%	NA
Staff Services	314	\$7,617	\$7,612	\$3,207	\$4,537	-12.2%	41.5%
Instructional Programs Improvement Services	312	\$15,609	\$5,895	\$5,665	\$3,199	-32.7%	-43.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,503	\$4,384	\$3,161	\$3,161	-2.5%	0.0%
Advertising	540	\$2,739	\$550	\$3,276	\$2,455	-2.7%	-25.1%
Official Bond Premiums	525	\$2,170	\$2,170	\$2,995	\$1,345	-11.3%	-55.1%
Printing and Binding	550	\$1,906	\$8,986	\$1,317	\$1,104	-12.8%	-16.2%
Computer Hardware	741	\$1,837	\$17,645	\$11,068	\$980	-14.5%	-91.1%
Other Purchased Property Services	490 - 499	\$226	\$226	\$236	\$445	18.4%	88.7%
Periodicals	650	\$817	\$513	\$424	\$309	-21.6%	-27.2%
Other Supplies and Materials	615, 660 - 689	\$762	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$6,191,592	\$6,596,885	\$6,352,973	\$7,089,680	3.4%	11.6%
Non Operational							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Redemption of Principal	831	\$2,259,080	\$2,354,080	\$2,459,080	\$2,544,540	3.0%	3.5%
Interest	832	\$1,980,429	\$1,883,852	\$1,778,568	\$1,570,563	-5.6%	-11.7%
Repairs and Maintenance Services	430	\$1,818,483	\$193,473	\$457,893	\$501,858	-27.5%	9.6%
Certified Salaries	110	\$228,959	\$234,660	\$236,134	\$247,228	1.9%	4.7%
Content	747	\$257,224	\$129,966	\$192,985	\$206,321	-5.4%	6.9%
Other Professional and Technical Services	319	\$821,876	\$922,286	\$19,014	\$151,117	-34.5%	694.8%
Non - Certified Salaries	120	\$59,746	\$52,872	\$75,449	\$97,234	12.9%	28.9%
Computer Hardware	741	\$107,881	\$139,895	\$148,208	\$84,059	-6.0%	-43.3%
Equipment	730	\$105,987	\$66,379	\$44,225	\$57,252	-14.3%	29.5%
Other Technology Hardware	746	\$19,508	\$18,774	\$51,015	\$43,888	22.5%	-14.0%
Teacher Retirement Fund, After 7-1-95	216	\$18,050	\$19,324	\$20,559	\$21,527	4.5%	4.7%
Connectivity	744	\$15,991	\$12,873	\$19,012	\$18,987	4.4%	-0.1%
Social Security Certified	212	\$17,764	\$17,951	\$18,358	\$18,913	1.6%	3.0%
Operational Supplies	611	\$5,396	\$9,461	\$9,509	\$18,206	35.5%	91.5%
Travel	580	\$7,913	\$7,621	\$13,171	\$17,428	21.8%	32.3%
Social Security Noncertified	211	\$4,571	\$4,045	\$5,772	\$7,317	12.5%	26.8%
Dues and Fees	810	\$0	\$1,229	\$7,308	\$6,209	NA	-15.0%
Public Employees Retirement Fund	214	\$658	\$612	\$930	\$1,791	28.5%	92.5%
Workers Compensation Insurance	225	\$0	\$1,000	\$748	\$1,452	NA	94.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,732	\$1,551	\$1,527	\$1,100	-10.7%	-28.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$19	NA	NA
Construction Services	450	\$2,600	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$3,250	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$15	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$9,629	\$0	\$6,056	\$0	-100.0%	-100.0%
Non Operational Total		\$7,746,741	\$6,071,904	\$5,565,521	\$5,617,007	-7.7%	0.9%
Grand Total		\$36,115,491	\$33,688,006	\$32,438,323	\$33,305,944	-2.0%	2.7%